



## 2019 ASSOCIATED TAXPAYERS OF IDAHO OFFICERS AND BOARD OF DIRECTORS

<b>Christian Anderson</b> Zions Bank Boise	<b>Jason Coronado</b> Deloitte Tax, LLP Boise	<b>Thomas Knutson</b> Melaleuca, Inc. Idaho Falls	<b>Val Nielsen*</b> J.R. Simplot Company Boise	<b>Jennifer Smith</b> Clearwater Paper Corporation Spokane
<b>Pat Armstrong</b> Idaho Materials & Construction Nampa	<b>Benjamin Davenport</b> Idaho Mining Association Boise	<b>Edward Lodge*</b> CenturyLink Boise	<b>Christine Nims*</b> Agri Beef Company Boise	<b>Shannon Torgeson</b> Bayer Soda Springs
<b>Brian Berrett</b> Idaho Central Credit Union Pocatello	<b>Jon Goode</b> Agrium Soda Springs	<b>Gene Marchioro</b> Idaho Power Company Boise	<b>Steven Liechty</b> PacifiCorp/ Rocky Mtn Power Rexburg	<b>Rick Smith</b> Hawley Troxell Boise
<b>Mark Chiles*</b> Intermountain Gas, Co. Boise	<b>Shane Hamby</b> PotlatchDeltic Spokane	<b>H. James Magnuson</b> H.F. Magnuson Co. Coeur d'Alene	<b>Del Ririe</b> Winco Foods, Inc. Boise	<b>Stephen Thomas*</b> Hawley Troxell Boise
<b>Brian Cook</b> Wells Fargo Bank Boise	<b>Aaron Hunt</b> Union Pacific Railroad Salt Lake City	<b>Teresa Molitor</b> Avista Corporation Boise	<b>Jayson Ronk*</b> Micron Technology, Inc. Boise	<b>Arlen Wittrock</b> ON Semiconductor Pocatello
	<b>Charley Jones</b> Stinker Stations Boise			

*\* Executive Committee*

THANK YOU TO THE 2019 CONFERENCE PLANNING COMMITTEE  
Christine Nims, Chair

Christian Anderson	John Eaton	Edward Lodge	Jennifer Visser
Martin Bilbao	Russ Hendricks	Val Nielson	Max Pond
Benjamin Davenport	Jason Kreizenbeck	Jayson Ronk	



# 73<sup>RD</sup> ANNUAL ASSOCIATED TAXPAYERS OF IDAHO CONFERENCE

DECEMBER 4, 2019

BOISE CENTRE WEST



## WELCOME

Welcome to our 73<sup>rd</sup> annual conference.

We would like to thank the ATI leadership and membership for their support.

The respect of the organization has been built by a vastly distinguished group of leaders who created the trusted organization we are today.

The Associated Taxpayers of Idaho thanks you for attending today's conference. Since 1946, we have been an independent, nonpartisan, not-for-profit organization working on behalf of Idaho's taxpayers.

**Christine Nims, AgriBeef, Chairman**

**Val Nielsen, J.R. Simplot Company, Vice-Chairman**

**Miguel Legarreta, President**

### THANK YOU TO OUR EVENT SPONSOR

**SAVE THE DATE!**  
2020 ATI Conference  
December 2, 2020



## ECONOMIC INDICATORS AND HOUSING SECTOR

2:30 P.M.

### Dr. Lawrence Yun

*Chief Economist and Senior Vice President of Research, National Association of REALTORS®*



Lawrence Yun is Chief Economist and Senior Vice President of Research at the NATIONAL ASSOCIATION OF REALTORS®. He oversees and is responsible for a wide range of research activity for the association including NAR's Existing Home Sales statistics, Affordability Index, and Home Buyers and Sellers Profile Report. He regularly provides commentary on real estate market trends for its 1.3 million REALTORS®.

Dr. Yun creates NAR's forecasts and participates in many economic forecasting panels, among them the Blue Chip Council and the Wall

Street Journal Forecasting Survey. He also participates in the Industrial Economists Discussion Group at the Joint Center for Housing Studies of Harvard University. He appears regularly on financial news outlets, is a frequent speaker at real estate conferences throughout the United States, and has testified before Congress. Dr. Yun has appeared as a guest on CSPAN's Washington Journal and is a regular guest columnist on the Forbes website and The Hill, an "inside the beltway" publication on public affairs.

Dr. Yun received his undergraduate degree from Purdue University and earned his Ph.D. from the University of Maryland at College Park.



## IDAHO TAX COMMISSION STRUCTURE

1:30 P.M.



### RICK SMITH

*PARTNER, HAWLEY TROXELL*

Richard Smith practices primarily in the areas of business, commercial and tax litigation, estate planning, and general business representation.

He has been involved as trial counsel for various corporate and utility clients in tax cases litigated in federal and state courts or tax appeal boards in various tax-related cases before the IRS and in Idaho, California, Colorado, Arizona, Oregon, Nevada, New Mexico, Washington, Utah, Wyoming, Montana, Minnesota, Missouri, Iowa, and Illinois.

He represents companies such as railroads, utilities, telecommunications companies, and companies in the lumber products and semiconductor industries. Some of these matters involved short multiple-day hearings, whereas others lasted weeks, the longest consuming 47 trial days. He has also handled cases involving a wide variety of business and commercial litigation at the federal, state, administrative, and ADR level, including insurance company regulation, securities law, antitrust, contract and real estate litigation, and general business and corporate disputes.

In addition, as chair of the tax practice group, Mr. Smith is engaged in a broad tax and estate planning practice, assisting clients in structuring transactions and business relationships, in dealing with tax issues that arise in the course of business, and in preparation of wills, trusts, and other estate planning documents.

### TOM HARRIS

*CHAIRMAN, IDAHO STATE TAX COMMISSION*

Tom Harris is chairman of the four-member Idaho State Tax Commission. He was appointed by Governor Brad Little in April 2019 to lead the agency responsible for administering Idaho tax laws fairly, efficiently and equitably.



Prior to joining the Tax Commission, Tom was president of Western States Equipment, where he led the multi-state company with 850 employees in sales, service and support of Caterpillar and related products. During his tenure at Western States, Tom implemented a robust strategic planning process and created the Western States Leadership Academy to equip key personnel with the skills and knowledge to effectively support the company's workforce and strategic goals.

Tom is a past chair of the Idaho Association of Commerce and Industry and a past board member of the Idaho Mining Association.



## ATI 2019 CONFERENCE AGENDA

- 7:30 Registration and Continental Breakfast
- 8:30 Economic Development in Idaho
  - Grant O Cooper  
*Manager, Global Locations - Ernst & Young LLP, San Francisco*
  - Steve DelBianco  
*President and CEO - NetChoice*
- 9:30 Federal Tax Issues and Impacts to Idaho
  - Mark Prater  
*Managing Director, Tax Policy Services, Price Waterhouse Coopers, Washington DC*
- 10:30 Break
- 10:45 Idaho Property Tax Study Results
  - Dr. Allan Walburger  
*Professor, Dept. of Economics, BYU-Idaho*
- 12:00 Luncheon
  - Brad Little  
*Governor, State of Idaho*
- 1:15 Break
- 1:30 Idaho Tax Commission Structure
  - Nikki Dobay  
*Senior Tax Council, Council on State Taxation, COST*
  - Rick Smith  
*Partner, Hawley Troxell*
  - Tom Harris  
*Chairman, Idaho State Tax Commission*
  - Dr. Lawrence Yun  
*Chief Economist, National Association of REALTORS®*
- 2:30 Economic Indicators and the Housing Sector

### ASSOCIATED TAXPAYERS OF IDAHO RECEPTION

3:30 PM-5:00 PM  
Hosted beverages and hors d'oeuvres  
Sponsored by:





Century**Link**

**WinCo**  
**FOODS**



**Altria**  
Altria Client Services



## IDAHO TAX COMMISSION STRUCTURE

1:30 P.M.

### Nikki Dobay

*Senior Tax Council, Council on State Taxation, COST*



Nikki E. Dobay is Senior Tax Counsel of the Council On State Taxation (COST). COST, with a membership of nearly 600 multistate corporations, is dedicated to preserving and promoting equitable and nondiscriminatory state taxation of multi-jurisdictional entities.

Prior to joining COST, Nikki was Manager at PwC, where she focused on state and local tax matters.

Nikki consults on sophisticated Oregon state and local income matters, multistate tax issues, consequences and planning opportunities related to corporate M&A transactions, and has experience consulting and advising on

multistate income, excise and property tax incentives related to renewable energy projects. Nikki assists with Oregon tax controversy matters, including audits and proceedings in the Oregon Tax Court. In addition, she represented taxpayers in negotiations with the Oregon Department of Revenue and City Revenue Bureau.

Prior to working at PwC, Nikki was an associate at Stoel Rives where she focused on international, federal and state and local tax matters. Specifically, Nikki consulted and advised on a variety of federal income and excise tax matters relating to corporate M&A transactions, partnership formation, renewable and other energy related transactions and assisted with tax controversy work.



# RECOGNITION OF ATI LEADERSHIP AND HISTORY

## ATI PAST CHAIRMEN & PRESIDENTS

### CHAIRMEN OF THE BOARD

2018-2019	Christine Nims	1987-1988	C.E. "Gene" Hill
2016-2018	Edward Lodge	1985-1986	Ted Ellis
2014-2015	Jim Smith	1983-1984	Robert Klumpp
2012-2013	Gene Marchioro	1981-1982	Rex Dorman
2010-2011	Mike Reynoldson	1980	Thomas Bourke
2008-2009	Brady Penatopoulos	1978-1979	James Oakes
2006-2007	John Currin	1975-1977	Fred Humphreys
2004-2005	Tom Ryder	1973-1974	Robert Bolinder
2002-2003	Steve Keen	1968-1972	David Little
2000-2001	Roger Kunz	1966-1967	John Dahl
1998-1999	Sue Burwell	1964-1965	Ralph Comstock
1996-1997	Rick Navarro	1962-1963	Raymond Strawn
1996	Gerald Van Buren	1959-1961	W.L. Hendrix
1994-1995	Dean Buffington	1953-1958	Truman Joiner
1993	William Glynn	1951-1952	A.C. Garber
1991-1992	Charlie Clark	1946-1950	Presley Horne
1989-1990	Eugene Thomas		

### PAST PRESIDENTS

Max Yost  
 Russell Westerberg  
 Andrew Anderson  
 Randall Nelson  
 Benjamin Davenport







## CONFERENCE AGENDA

7:30 A.M. REGISTRATION AND CONTINENTAL BREAKFAST

### Miguel Legarreta

*PRESIDENT ASSOCIATED TAXPAYERS OF IDAHO*



Miguel Legarreta, President Associated Taxpayers of Idaho

Mr. Legarreta serves as President of the Associated Taxpayers of Idaho (ATI). Founded in 1946, the ATI is a nonpartisan, not-for-profit organization to work on behalf of Idaho's taxpayers. Today, the ATI remains the only statewide association encouraging effective and responsible government through research and public education.

Prior to his role at the Associated Taxpayers of Idaho, he was the Director of Public Policy for the Boise Regional REALTORS® and Government Affairs Director for the Building

Contractors Association of S.W. Idaho. In those roles, he advocated on numerous issues promoting housing and home ownership.

Mr. Legarreta began his career in public policy working for Idaho Governor Dirk Kempthorne as Executive Assistant and Scheduler where he coordinated staff, issues, and activities throughout Idaho.

Mr. Legarreta holds a Bachelor of Arts degree in Business Administration/Finance from The College of Idaho.



## LUNCHEON

12:00 P.M.

### Brad Little

*Governor, State of Idaho*



The people of Idaho elected Brad Little as the state's 33rd Governor in November 2018. He became Governor on January 7, 2019.

Brad is an Emmett native who was raised on his family's sheep and cattle ranching operation. He graduated from the University of Idaho in 1977 with a Bachelor of Science in Agribusiness, and has worked in the ranching industry for his entire professional life. In 1978, Brad had good fortune and married Teresa Soulen of Weiser.

Teresa and Brad are the proud parents of two sons who have wonderful wives – Adam and Angela, and David and Kelsey. They have five beautiful grandchildren.

Brad has a heart for public service. He first served in public office in 2001 when he was selected to fill a Senate vacancy. He was then elected to four consecutive terms to the Idaho Senate. During his service as a Senator, Brad was elected by his Republican peers during his first full term to serve in Party leadership as Majority Caucus Chair. He then served as Idaho's 37th Lt. Governor starting on January 6, 2009.

Brad is committed to making decisions through one lens: the lens of ensuring Idaho's children and grandchildren have the best opportunities to stay in Idaho and for the ones who have left to return.

Brad has advocated his whole life for limited government. He works to ensure the lightest possible hand of government in the lives of Idaho's citizens, and he seeks to build the public's confidence in State government.

## THANK YOU TO OUR BREAKFAST SPONSOR





## IDAHO PROPERTY TAX STUDY RESULTS

10:45 A.M.

### DR. ALLAN WALBURGER

PROFESSOR, DEPT. OF ECONOMICS, BYU-IDAHO



I am an agricultural economist with training in agricultural production and policy, marketing, and resource economics. I have 25 years of teaching experience in undergraduate economics and agricultural economics.

In the early part of my career, I was involved in a diverse set of research problems that broadly included farm-level decision-making, regional economic analysis, and livestock marketing.

My career has also involved university administration responsibilities, including 5 years as chair of the Economics Dept. at BYU-Idaho.

### THANK YOU TO OUR LUNCH SPONSORS



BUILDING AMERICA®



## ECONOMIC DEVELOPMENT IN IDAHO

8:30 A.M.

### STEVE DELBIANCO

PRESIDENT AND CEO – NETCHOICE



As Executive Director, Steve works with NetChoice members to set and execute the NetChoice agenda. Steve is a well-known expert on Internet governance, online consumer protection, and Internet taxation.

Steve has provided expert testimony in twenty-six Congressional hearings and hundreds of state capital hearings. And he advocates for business policies at ICANN and the Internet Governance Forum.

Steve is frequently quoted on technology issues in the media, including a segment on 60 Minutes exposing barriers to online innovation. Steve debated online taxes on CNN

Situation Room, CNBC Larry Kudlow, PBS Nightly Business Report, CBS This Morning, and Marketplace Radio.

Steve served as a board director and vice chair for Virginia's Economic Development Partnership at a time when the state embraced high-tech industries, helping Virginia become the world's leading location for data centers.

Before his work at NetChoice, Steve was founder of Financial Dynamics, an IT consulting firm that he led through the evolution of industry trends and acquisition by a national firm. Today, Steve continues to advise and invest in early stage companies as a partner in venture capital funds.

Steve holds degrees in Engineering and in Economics from the University of Pennsylvania, plus an MBA from the Wharton School. He lives in McLean, Virginia where he is active in community government.



## ECONOMIC DEVELOPMENT IN IDAHO

8:30 A.M.

### GRANT O. COOPER

MANAGER – CREDITS AND INCENTIVES, ERNST AND YOUNG LLP



Grant has been with Ernst & Young LLP (EY) for over 4 years where he has worked in both the National Tax Practice Group and West Region Practice Group specializing in Tax Credits, Incentives, and Location Investment Services. His area of expertise is business tax credits and incentive programs across the United States.

Grant is currently part of EY's West Practice and works out of EY's San Francisco office.

Grant's professional experience includes advising a diverse group of clients on tax saving and grant funding opportunities. Grant works

with clients to identify and implement tax saving strategies based upon hiring methods, capital investments, and new locations.

Grant focuses on both statutory and discretionary tax credit savings opportunities with extensive experience in Georgia, New York, California, Washington, and Idaho.



## FEDERAL TAX ISSUES AND IMPACTS TO IDAHO

9:30 A.M.

### MARK PRATER

MANAGING DIRECTOR, TAX POLICY SERVICES, PWC US



Mark Prater is a Managing Director in the Tax Policy Services (TPS) group of PwC's Washington National Tax Services (WNTS) practice. In his role, Mark advises clients with respect to tax policy issues and tax legislation with a concentration on the Tax Cuts and Jobs Act of 2017.

Prior to joining PwC Mark served as a Chief Tax Counsel and later a Deputy Staff Director on the Republican staff of the Senate Finance Committee. Mark was selected as Staff Director for the Joint Select Committee on Deficit Reduction, ("JSCDR") i.e. the Super Committee.

Mark Prater graduated from Portland State University with a B.S. in accounting and obtained a J.D. from Willamette University and an LL.M. in Taxation from the University of Florida.

### THANK YOU TO OUR BREAK SPONSOR

10:30 AM - 10:45 AM

